

**IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS**

CIVIL ACTION NO. 05-40045 FDS

FILED
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2005 APR 21 P 2:50

CITIBANK, N.A. AS TRUSTEE,

Plaintiff,

v.

**JOHN P. PHELAN, WENDY M. PHELAN,
DAVID LA BRIE, THE UNITED STATES OF
AMERICA, O'CALLAGHAN
CONSTRUCTION COMPANY AND THE
COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE,**

Defendants.

U.S. DISTRICT COURT
DISTRICT OF MASS

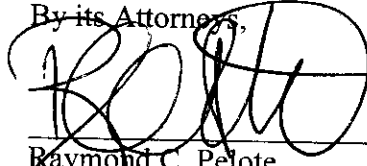
REQUEST FOR DEFAULT
(Rule 55 (a))

I, Raymond C. Pelote, attorney for the above-named Plaintiff, CitiBank N.A., as Trustee, state that a Complaint in this action was filed on or about January 27, 2005. The summons and a copy of the Complaint were served on the Defendant, John Phelan, on or about March 25, 2005, as appears from the Sheriff's return of service filed with the Court on March 30, 2005. The Defendant, John Phelan, failed to serve responsive pleadings or to otherwise defend as provided by rule.

WHEREFORE, the CitiBank N.A., as Trustee, makes application that the Defendant, John Phelan, be defaulted.

Signed under the penalties of perjury this 20th day of April 2005.

CITIBANK, N.A., AS TRUSTEE,
By its Attorneys,

A large, stylized handwritten signature in black ink, appearing to read 'R. Pelote', is written over a horizontal line.

Raymond C. Pelote

BBO# 655475

Harmon Law Offices, P.C.

P.O. Box 610389

Newton Highlands, MA 02461-0389

(617) 558-0500

April 20, 2005

CERTIFICATE OF SERVICE

I, Raymond C. Pelote, hereby certify that true copies of the Request for Default were served on April 20, 2005 by mailing via first class mail, postage prepaid, to:

Lydia Bottome Turanchik
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55, Ben Franklin Station
Washington, D.C., 20044

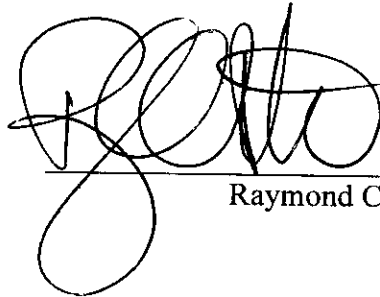
John Phelan
1 Catacunamaug Road
Shirley, MA 01464

O'Callaghan Construction Company
c/o Edwin H. Howard
Bonville & Howard
154 Prichard Street
Fitchburg, MA 01420

Wendy M. Phelan
c/o John J. Curley, Esq.
McEvilly & Curley
48 West Street, Suite 1
Leominster, MA 01453

Eileen Ryan McAuliffe
Massachusetts Department of Revenue
Litigation Bureau
P.O. Box 9565
100 Cambridge Street
Boston, MA 02114

David La Brie
c/o Peter M. Mirageas
27 Prospect Street
Marlborough, MA 01752

A handwritten signature in black ink, appearing to read 'R. Pelote', is written over a horizontal line.

Raymond C. Pelote